

# EXHIBIT O



IN THE UNITED STATES DISTRICT COURT  
 FOR THE WESTERN DISTRICT OF PENNSYLVANIA  
 ERIE DIVISION

|    |                                      |              |
|----|--------------------------------------|--------------|
| 1  | UNITED STATES OF AMERICA, ex rel. )  |              |
| 2  | DILBAGH SINGH, M.D., PAUL KIRSCH, )  |              |
| 3  | M.D., V. RAO NADELLA, M.D., and )    |              |
| 4  | MARTIN JACOBS, M.D., )               |              |
| 5  |                                      |              |
| 6  | Relators, )                          |              |
| 7  | vs. )                                | Civil Action |
| 8  |                                      | No. 04-186E  |
| 9  | BRADFORD REGIONAL MEDICAL CENTER, )  |              |
| 10 | V&S MEDICAL ASSOCIATES, LLC, )       |              |
| 11 | PETER VACCARO, M.D., KAMRAN SALEH, ) |              |
| 12 | M.D., and DOES I through XX, )       |              |
| 13 |                                      |              |
| 14 | Defendants. )                        |              |

DEPOSITION OF DILBAGH SINGH, M.D.

TUESDAY, AUGUST 21, 2007

Deposition of DILBAGH SINGH, M.D., called as a witness by the Defendant Bradford Regional Medical Center, taken pursuant to Notice of Deposition and the Federal Rules of Civil Procedure, by and before Joy A. Hartman, a Court Reporter and Notary Public in and for the Commonwealth of Pennsylvania, at the offices of Stone Law Office, 1400 Allegheny Building, Pittsburgh, Pennsylvania, commencing at 10:10 a.m. on the day and date above set forth.

**CONFIDENTIAL**



1 material evidence?

2 Q. Well, it was in your Complaint, so that is why  
3 I was asking if you ever saw anything that was named  
4 that or called that or that appeared to be a statement  
5 of material evidence?

6 A. Not that I am aware of at this time, no.

7 MR. MULHOLLAND: And we will reserve the  
8 right to ask the other questions that were  
9 subject to your questions yesterday about the  
10 subject of material evidence.

11 Q. Doctor, at different places in the complaint,  
12 you said that the Medical Center submitted cost  
13 reports to Medicare, Medicaid, and the CHAMPUS  
14 program. Do you remember, generally, making those  
15 allegations in the Complaint?

16 A. It is there in the paragraph with the help of  
17 the attorneys.

18 Q. Have you ever seen any cost report filed by the  
19 Medical Center with Medicare, Medicaid, or CHAMPUS?

20 A. That they show it to physicians? I don't think  
21 so. That is not the right -- I don't think the  
22 hospital shows what they filed for their claims and  
23 all of that to anybody.



1 Q. Have you ever seen any copy of the cost reports  
2 filed by the hospital?

3 A. Not to my knowledge, except when they give a  
4 summary of their profit and loss in the medical staff  
5 meetings, and on a general basis, and how far those  
6 are true, only they know. We don't know. The medical  
7 staff does not unless they give full detail of those  
8 things.

9 Whenever we asked certain questions about  
10 profit and loss, those were also very vague and kind  
11 of not to the point by the administration. I mean,  
12 they never give you -- that is what made many  
13 physicians leave, because the administration does not  
14 give truthful picture to the staff.

15 Q. Let me ask you about the cost reports, Doctor,  
16 not the profit and loss statements. I am talking  
17 about a report filed with the Medicare program, the  
18 Medicaid program, or CHAMPUS. Have you ever seen  
19 copies of those reports?

20 A. They don't show it.

21 Q. But have you seen it?

22 A. No. When they don't show, I don't see.

23 Q. Now, talking about profit and loss statements,



1 Doctor, is it your understanding that the hospital is  
2 losing money at the present time?

3 A. No. It is not what Mr. Leonhardt comes and  
4 tells in the medical staff meetings. He always has  
5 given a very good picture, a rosy picture, that the  
6 hospital is making money.

7 Q. Do you have any independent knowledge of  
8 whether the hospital is losing or making money,  
9 independent knowledge of your own?

10 A. No, not in depth. No. You know, overall  
11 whatever flies around there whenever people talk, you  
12 hear and you listen. That is ongoing.

13 Q. Doctor, again, turning back to the cost  
14 reports, do you have any information as to when those  
15 cost reports may have been filed with Medicare,  
16 Medicaid, or CHAMPUS?

17 A. Not to my knowledge. I mean, that is entirely  
18 the hospital administration's job and their function.  
19 They do it in whatever time frame they have. They  
20 don't tell me what they are doing.

21 Q. Doctor, turning back to the equipment sublease  
22 between the Medical Center and V&S, what is your  
23 understanding of the rental that is paid by the



1 issues that that is not the right thing to do and that  
2 they are going about that.

3 Q. Do you have any specific knowledge of any false  
4 or fraudulent patient claims filed by either Drs.  
5 Vaccaro or Saleh or V&S Medical Associates with the  
6 Government?

7 A. I don't have any claim history in front of me,  
8 but whatever has been done under this agreement would  
9 amount to all fraudulent deals, as far as I can  
10 interpret it. Some people may interpret it  
11 differently, but I think that is all fraudulent, and  
12 whatever claims they have made from the time they  
13 signed up and are an ongoing thing. It is not proper.

14 Q. I am asking you, though, sitting here today, do  
15 you have any specific knowledge of any specific false  
16 or fraudulent claims that Drs. Vaccaro, Saleh, or V&S  
17 Medical Associates have submitted to the Government?

18 A. I don't have that knowledge, or I am not privy  
19 to that knowledge.

20 Q. Do you have any specific knowledge of any false  
21 or fraudulent claims they have made to any other  
22 third-party payor.

23 A. Again, I'm not privy to that.



1 Q. Are you aware of Drs. Vaccaro, Saleh, or V&S  
2 Medical Associates submitting any claims to the  
3 Government for services that were provided that were  
4 not medically necessary?

5 A. I don't know; but then only time will tell.

6 Q. Are you aware of any claims that were submitted  
7 by Drs. Vaccaro or Saleh or V&S Medical Associates to  
8 the Government for services that they didn't actually  
9 provide?

10 A. I don't know.

11 Q. Other than what you have alleged regarding the  
12 sublease arrangement between V&S and BRMC, do you have  
13 any knowledge of any illegal transactions involving  
14 Drs. Vaccaro, Saleh, or V&S Medical Associates?

15 A. The sublease itself is a big illegal document,  
16 which is right there in front of everyone's eyes; and  
17 if a layman can read it and understands English, he  
18 will also come to some of those same conclusions  
19 others are coming to.

20 Q. I understand your opinion, and I disagree with  
21 it; but you didn't understand my question.

22 My question, specifically, was: Other than the  
23 sublease arrangement which we have been discussing



1 here today, other than that, are you aware of any  
2 illegal transactions that either Dr. Vaccaro, Dr.  
3 Saleh, or V&S Medical Associates have entered into?

4 A. I don't know.

5 Q. Prior to filing the Complaint in this  
6 litigation, did you have any evidence of any specific  
7 false or fraudulent hospital cost reports that had  
8 been filed by BRMC?

9 A. Not that I know of. But, again, I'm not privy  
10 to those things.

11 Q. Because I believe you testified earlier that  
12 you have never seen any BRMC hospital cost reports  
13 which they filed with Medicare, Medicaid, TRICARE, or  
14 CHAMPUS. Is that accurate?

15 A. That is accurate. That's correct, except the  
16 profit/loss statement that they share with the staff  
17 members in their meetings and in our meetings.

18 Q. So are you aware of any of the certifications  
19 that are contained in these documents, any of the  
20 hospital cost reports that are filed with Medicare,  
21 Medicaid, or TRICARE/CHAMPUS?

22 A. I don't know, but that might follow through  
23 later on. I don't know.



1 Q. So you don't have any specific knowledge of --

2 A. No, I don't know.

3 Q. So you don't have any specific knowledge of any  
4 certifications that are contained in those documents?

5 A. I don't know. No, I don't know.

6 Q. And then the next question would be probably  
7 easily answered: So you didn't review any hospital  
8 cost reports prior to filing this Complaint?

9 A. They have never given me it to review. No.

10 Q. Do you know if any of your other fellow  
11 Relators reviewed any hospital cost reports prior to  
12 filing the Complaint?

13 A. You will have to ask them. I don't know.

14 Q. I am asking you if you know. That is really  
15 all I am asking.

16 A. I don't know.

17 Q. Thank you. We talked about a copy of a V&S and  
18 GE Healthcare Financial lease that you recalled  
19 receiving in your mailbox at the hospital. Do you  
20 recall that?

21 A. Uh-huh.

22 Q. Do you recall if you provided a copy of that  
23 lease to anyone else?



## C E R T I F I C A T E

COMMONWEALTH OF PENNSYLVANIA :  
: SS.:  
COUNTY OF ALLEGHENY :

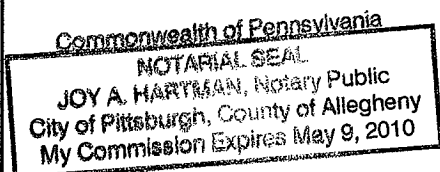
I, Joy A. Hartman, a Notary Public in and for the Commonwealth of Pennsylvania, do hereby certify that before me personally appeared DILBAGH SINGH, M.D., the witness herein, who then was by me first duly cautioned and sworn to testify the truth, the whole truth and nothing but the truth in the taking of his oral deposition in the cause aforesaid; that the testimony then given by him as above set forth was reduced to stenotypy by me, in the presence of said witness, and afterwards transcribed by computer-aided transcription under my direction.

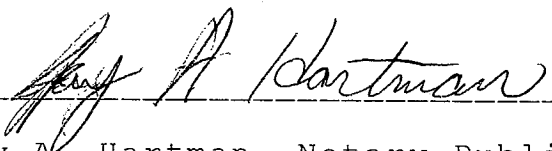
I do further certify that this deposition was taken at the time and place specified in the foregoing caption, and signature was not waived.

I do further certify that I am not a relative of or counsel or attorney for any party hereto, nor am I otherwise interested in the event of this action.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my seal of office at Pittsburgh, Pennsylvania, on this 26th day of August, 2007.

The foregoing certification does not apply to any reproduction of this transcript in any respect unless under the direct control and/or direction of the certifying reporter.



  
Joy A. Hartman, Notary Public  
in and for the Commonwealth of  
Pennsylvania

My commission expires May 9, 2010.